

ATTS NEWSLETTER

Volume VIII
Number 1

Sept. / Oct. '78

Editorial Office
P. O. Box 614
Corvallis, Oregon
97330



New Finds

There have been several important new finds in the world of salestaxia since the last issue of ATTS Newsletter.

1. (See photo above) A counterstamped 1941 Spokane Provisional has been discovered. The white cardboard token has a reverse that is rubber-stamped in black ink: "Reichert's/ Better Quality Meats". The token is well circulated, but is believed to be unique at this time. Purchase price, from a Seattle coin dealer, was \$3.50.

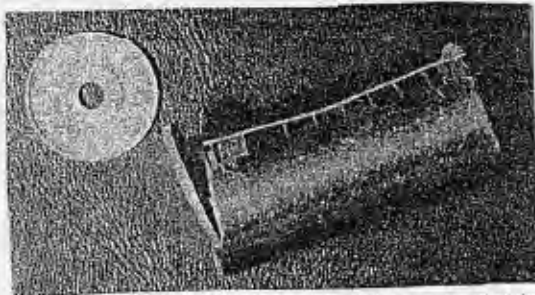
I call to your attention the 1935 Spokane counterstamp (WA#82), by the Central Meat Market. Was this new discovery the handiwork of a butcher who was not about to be out done by his competition? Can someone in the Spokane area check this out?

2. (See photo above) Another one mill Missouri cardboard (MO-1#17) with a counterstamped reverse has been discovered by S.L. Johansen of Portland, OR. The token's reverse is beautifully type-set in black Old-English script: "Chicago / Philatelic Society / Banquet / Hotel La Salle / Jan 18, 1936". Another ATTSer also reports having a specimen of this counterstamp, so it currently stands as R-9, "Extremely Rare".

(See Page Two For More New Finds)

More New Finds...

3. The next item discovered is a transparency variety of the five mill Utah plastic. The token measures 23 mm. in diameter, and is transparent, rather than translucent, as all previously reported UT 5 mill tokens have been. I'm tentatively assigning the token a pseudo-Chits... number of UT-6#22. This is subject, of course, to Mike and Jerry's approval.
4. Next, from Jerry Schimmel comes a Ohio sales tax receipt: CL#44, Columbian Litho's \$15.00 issue of 1941-1942, with RED serial numbers. This means that the entire 1941-42 series is found in three types: a. with black serial numbers, b. with red serial numbers, and c. with no serial numbers.
5. Another receipt find: from Reserve Litho, RE#59 with control letter "L", instead of the usual control letter "K".



6. Finally comes this dispenser for Kansas sales tax tokens, reported by S.L. Johansen, of Portland, OR. The dispenser measures about 36 mm., and is made of a white metal, probably aluminum. It was found containing several one mill Kansas sales tax tokens inside (KS-1#2). One ATTS member has speculated that the dispenser was actually made for OPA tokens, which are the same diameter as the Kansas STTs. Any comments???

1978 OFFICERS

The acting officers for ATTS for the remainder of 1978 are:

PRESIDENT: Jerry Schimmel, P.O. Box 40888, S.F., CA 94140
SECRETARY & TREASURER: George Van Trump, P.O. Box 26523, Lakewood, CO 80226
BOARD MEMBER: Russell Moyer, RR 2, Box 174, Hamburg, IA 51640
BOARD MEMBER: Robert Spencer, 4430 Gladiola, Golden, CO 80401
LIBRARIAN: Glyn Farber, 1618 Fifteenth St., Lake Charles, LA 70601
BULLETIN EDITOR: Tim Davenport, P.O. Box 614, Corvallis, OR 97330

FROM THE CREDIT-WHERE-CREDIT-IS-DUE DEPT.: A big thank you goes to Bob Henderson, of Corvallis, for doing the photos that are contained herein. Also, thanks to all the people out there who had patience through ATTS's most difficult months.

ARTICLES, ADS, REPORTS OF NEW FINDS NEEDED!!! How about taking a few minutes some evening to share your knowledge, or send in a want-list. Contact your Editor (that's me!) today!!!

Welcome A.T.T.S.-ers (New, Semi-New, and Old!)

A.T.T.S. NEWSLETTER
Editorial Office
Post Office Box 614
Corvallis, Or 97330

I would like to formally welcome the following new and semi-new members of ATTS. I'm sorry that we haven't been able to list y'all before this. Glad to have you!!!

- R-233 Henry Williams, Res. Labs Bsk. Co., Box 731, Halstead Ave., Rye, NY 10580
- R-234 Les DeGood, 10684 Clyde Park Road, Byron Center, MI 49315
- R-235 William Rheinschmidt, 712 1/2 So. Second Ave., Yakima, WA 98902
- R-236 Dr. W.W. Trigg, No. 9 Lakeridge, Route 3, Russellville, AR 72801
- R-237 Louis Klein, Route 1 Box 610, Tucson, AZ 85704
- R-238 Carl Cochran, 6 Lurline Ave., Asheville, NC 28804
- R-239 Lois Morsello, 224 River Road, Gladwyne, PA 19035
- R-240 R.B. White, Box 275, Sheldonville, MA 02070
- R-241 Gary Lyon, 1606 23rd Street, Des Moines, IA 50130
- R-242 Thomas Lewis, Oak Park, IL 60302
- R-243 Edward Eshorlack, 236 Williams Street, Belleville, NJ 07109
- R-244 Robert McNabb, 515 So. College St., Springfield, IL 62704
- R-245 Edward Tupper, 6241 34th Ave. NE, Seattle, WA 98115
- R-246 Joy Dime, 625 Stuart Ave., Mamaroneck, NY 10543
- R-247 Mace Dime, 625 Stuart Ave., Mamaroneck, NY 10543
- R-248 S.L. Johansen, P.O. Box 06246, Portland, OR 97206
- R-249 John Sator, P.O. Box 725, Galesburg, IL 61401
- R-250 Kent Johnson, Rice, KS 66965
- R-251 Louis Stout, Route 1, Box 47, Iitta Bens, MO 30741
- R-252 Robert Hatfield, 793 So. Seminary St., Galesburg, IL 61401

After a list of that length, I won't bore you with a list of members who have yet to pay their 1978 dues... y'all know who you are!!! So please... pay up. It costs money to print this rag, pay for photos, pay for stamps, etc., etc. So to keep ATTS in the black, how about it???

Dues for 1978 are only \$3.00. For that small sum, you will receive...

- | | |
|---|--|
| A.T.T.S.
* 1978 A
MEMBERSHIP
TOKEN | <ul style="list-style-type: none"> A. 5 more issues of ATTS Newsletter. B. Use of the free ATTS Library. C. A little pink membership card for your wallet. (WOW-WRRER!!!) D. A copy of U.S. State Issue Sales Tax Tokens - 2nd edition, (when published) E. A specimen of the 1978 ATTS commemorative counterstamp. |
|---|--|

What are you waiting for??? Send your dues to:

George Nan Trump
A.T.T.S. Treasurer
Box 26523
Lakewood, CO
80226

Greetings!

Literature * * * Work In Progress

I am in the process of working on a booklet entitled U.S. Counterstamped Sales Tax Tokens. This booklet will be published either privately, by ATTS, or possibly by TAMS. It will be illustrated with actual sales photos. I would appreciate it if anyone who has counterstamps (either reported or un-reported) would write me with information. Tim Davenport.

TWMS Seeks Members...

The Tenino Wooden Money Society (TWMS), first founded in August of 1974, is looking for interested persons to join their organization. At this time, TWMS sports about 100 members, and is growing.

TWMS has made, and will continue to make, a lasting impact on sales tax token collecting through their annual issuance of commemoratives patterned after the famed "Tenino wood" sales tax tokens. These tokens are made on the same press that first produced the originals.

Dues to TWMS are \$3.00 annually. In addition to receiving the next six issues of the Society's bimonthly newsletter, Tenino Wood Words, each member receives a wooden membership card, featuring a picture of Donald Major, "The Father of Wooden Money". As a special bonus, a wooden money gift is sometimes sent along with the newsletter.

Meetings of TWMS are held monthly on the second Wednesday at some member's house in Tenino, and guests are always welcome.

Interested parties may send their \$3.00 annual dues to: Ms. Eilene Dwally
P.O. Box 581
Tenino, WA 98589

New Editor Appointed...

Beginning with this issue, ATTS Newsletter will be published in Corvallis, OR by Tim Davenport. Any articles, finds, or comments may be sent to me at: P.O. Box 614, Corvallis, OR. The zip is 97330.

A few words about myself. I am a member of TAMS, TWMS, and FUN in addition to ATTS. I have served (off and on) for the past year or so as publicity director, and kind-of backed into the Editorship. I am a fanatical collector of all salestaxia, and also collect gaming tokens and counterstamped U.S. coins. Finally, being a student, I do not have a great amount of time to write hundreds of articles to fill up each and every issue by myself. This means that if you want ATTS Newsletter to continue (and I hope that you do), everybody is going to have to pitch-in, to one extent or another. So write up an article, enlist a new member, report those new finds, send in a Trading Post ad. Every little bit helps.

If you have any complaints, comments, or suggestions, I urge you to write.

Colorado Issues Fiber Tokens

NOTE: The following article is taken from Numismatic Scrapbook Magazine, of January, 1942.

"Thru the courtesy of Fred Greenclay, we have received specimens of the new red fiber sales tax tokens recently struck at the Colorado State Penitentiary. They are of similar design and size as the previous aluminum tokens. They do not have a perforated center.

"The prison can stamp about 64,000 a day, and material on hand will allow for an output of approximately 500,000 pieces. The next batch will be a brighter red and may be of a different design, according to a statement by Mr. Hurst of the Revenue Dept."

This article indicates that the Colorado State Penitentiary did indeed make tax tokens.



A MISSISSIPPI "PRO" SALES TAX TOKEN ???

by Joe Schmidt, ATTS-164

.....
Aluminum 39.5mm. Round Plain Edge (see illustration)
Obv.: Colonel / MIM (Stylized portrait of Southern Colonel)
Rev.: SUPPORT / Colonel / MIM / "MONEY IN MISSISSIPPI"
.....

The token noted above calls for the help of ATTS members to solve the controversy surrounding it!!! The connotation of the wording leads me to believe this piece was issued for the purpose of supporting sales tax tokens in Mississippi. The lettering and die-work (which so often gives us an insight into the age of a token) gives no clues as to the year(s) of issue.

One ATTS member surmises that the BU condition and composition indicates this may be a recent issue. This theory has some basis in fact. However, aluminum has been used for tokens since the 1880's. Consider too that few of these are known, and that anyone thinking of fabricating a token would lean toward more valuable "themes", such as saloon or old military tokens!!!

So the controversy stands!!! Is this piece of the sales tax token era, or is it contemporary? Now we need ATTS members to write the Editor should they own an example of this piece and indicate condition. No doubt we'll know a lot more about this interesting token by the next ATTS Newsletter issue!!!
(J.S.)

EDITOR'S COMMENT: Let's make this a mini-poll!!! Your opinions are invited...

Question 1: Does "Support Money in Mississippi" refer to sales tax tokens?

Question 2: Do you believe this piece is contemporary, or of the sales tax era?

Send your responses to the Editorial Office for tabulation.

TRADING POST

DID YOU KNOW... that your want-ad can appear in the next issue of ATTS Newsletter, free of charge? Every member is entitled to a free 25 word ad in every issue. Contact your Editor, P.O. Box 614, Corvallis, OR 97330

ODDS AND ENDS... that's what we call our mailer of tokens, medals, and other exotica. Write for our next issue. S.L. Johansen, P.O. Box 86246, Portland, OR 97206

STATE ISSUES NEEDED: I need AL-11(#19) and AL-12(#20) for my collection. Also want Missouri counterstamps. Kent Johnson, Rice, KS 66965

ILLINOIS PROVISIONALS: I need to find Dupue and El Paso for my collection of IL provisional STTs. Can anybody help??? R.W. McNabb, 515 College St., Springfield, IL 62704

ALL SCARCE / RARE SALESTAXIA WANTED!!! Counterstamps, receipts, provisionals, keys, pattern tokens, etc. Paying top prices! Tim Davenport, P.O. Box 614, Corvallis, OR 97330

19th CENTURY ILLINOIS TOKENS DESIRED. Send rubbings of your Illinois "oldies", and I will attribute them at no charge!!! Joe Schmidt, Box 471, Bensenville, IL 60106

New Counterstamp

Jerry Schimmel has announced that he is producing a commemorative counterstamp, honoring the passing of Jerry Bates. Specimens are available from Schimmel at P.O. Box 40888, San Francisco, California 94140. There is no cost, provided that a self-addressed stamped envelope is sent with the request.

Jerry Bates Passes Away

August 17, 1978 marks the date that ATTS lost one of its finest members: Jerry Bates, ATTS Life Member No. 1 passed away in a St. Louis, MO hospital, of a heart attack.

A collector of salestaxia for 40 years, Jerry Bates was known and loved by ATTS members since the organization's inception in 1971. He was a member of many, many other numismatic organizations in addition to ATTS... his interests were many.

Jerry Bates was known to most ATTS members as a dealer of Illinois provisional sales tax tokens. He also issued 17 personal sales tax tokens and produced over a half dozen types of counterstamped MI-17 (Grand Rapids, Michigan) cardboard sales tax tokens. He was also recognized as an expert in the field of ration material.

Jerry was survived by his wife, Betty, his daughter, Marie, his grandson, John, and a brother and a sister.

He will be missed.

2nd Edition

Jerry Schimmel's fantastic booklet, U.S. State-Issued Sales Tax Tokens is going to be printed soon in a second edition. Retail cost will be only \$1.25 per copy, as a larger amount of copies will be printed.

The first edition of this booklet was printed in June of 1973. Only 500 copies were issued. The second edition will be issued in larger quantities: 2,000 to 5,000. This will provide minimum cost and maximum national exposure for the booklet.

One free copy of the booklet will be mailed to all members of ATTS, upon publication.

T W M S *T O K E N S*

Over the last few years, the Tenino Wooden Money Society has issued a number of items that are of interest to collectors of salestaxia. I will attempt to provide a listing here.

TWMS-1 DONALD MAJOR BIOGRAPHY TOKEN
composition: white maple dimensions: 150 x 70 mm. blue printing

Obv.: Brief biographies of the Signers of the First Legal Wooden Money / DONALD MERRITT MAJOR / Donal M. Major was born November 6, 1896, in Centerville, / Michigan. He graduated from the University of Michigan in / 1920 and was editor of a newspaper in Oregon before coming to Washington in 1924 to enter graduate school at the / University of Washington. He purchased the Tenino Independent in 1926 and was its editor and publisher for more / than 40 years. Don Major originated the idea for using scrip / in Tenino and printed the first legal wooden money in his / shop in December of 1931. The unique currency was to / bring much publicity and notoriety to Tenino. Mr. Major / died in 1969 after many years of community service.

Rev.: Fourth Issue of the Tenino Museum Series of / The Tenino Wooden Money Society / Twenty-five Cents / IN WOODEN CURRENCY / ISSUE OF JUNE 1977 This issue printed on the same / press that printed the world's / first legal wooden money in December, 1931. / Eileen Dwellley / TWMS President / No. 123

Notes: The final 3 numbers are serial numbers, different on each piece.

SALES TAX TOKEN REPLICAS
composition: white maple dimensions: 37 x 36 mm.

TWMS-2 obverse printing: green reverse printing: orange

Obv.: REDEEMABLE / For Sales Tax / 1-5 Cent / LIBERTY MARKET / TENINO, WASH.

Rev.: First Annual / Wooden Money / Show / of the Tenino Wooden / Money Society / Aug. 15, 1976

- TWMS-3 obverse printing: green reverse printing: blue
Obv.: REDEEMABLE / For Sales Tax / 1-5 Cent / TENINO INDEPENDENT / Art & Eilene Dweley / TENINO, WASH.
Rev.: THE UNIVERSITY COIN / CLUB SHOW & / EXHIBITION / MARCH 5 & 6, 1977 / THE SHERWOOD INN / Seattle, Washington
- TWMS-4 obverse printing: black reverse printing: dark red
Obv.: REDEEMABLE / For Sales Tax / 1-5 Cent / BANK OF OLYMPIA / Tenino-Yelm-Olympia
Rev.: Second Annual / Wooden Money / Show / of The Tenino Wooden / Money Society / Sept. 25, 1977
- TWMS-5 obverse printing: black reverse printing: dark red
Obv.: REDEEMABLE / For Sales Tax / 1-5 Cent / ROGER'S FURNITURE / Roger Reeves / TENINO, WASH.
Rev.: Second Annual / Wooden Money / Show / of The Tenino Wooden / Money Society / Sept. 25, 1977
- TWMS-6 obverse printing: black reverse printing: dark red
Obv.: REDEEMABLE / For Sales Tax / 1-5 Cent / SKOOKUNCHUCK COINS / "Hard Luck" Spear / OLYMPIA, WASH.
Rev.: Second Annual / Wooden Money / Show / of The Tenino Wooden / Money Society / Sept. 25, 1977
- TWMS-7 obverse printing: black reverse printing: dark red
Obv.: REDEEMABLE / For Sales Tax / 1-5 Cent / SOUTH COUNTY REALTY / Bernie Dafee / TENINO, WASH.
Rev.: Second Annual / Wooden Money / Show / of The Tenino Wooden / Money Society / Sept. 25, 1977
- TWMS-8 obverse printing: black reverse printing: dark red
Obv.: REDEEMABLE / For Sales Tax / 1-5 Cent / REDDEN'S PHARMACY / Ken & Barbara Redden / TENINO, WASH.
Rev.: Second Annual / Wooden Money / Show / of The Tenino Wooden / Money Society / Sept. 25, 1977
- TWMS-9 obverse printing: black reverse printing: dark red
Obv.: REDEEMABLE / For Sales Tax / 1-5 Cent / TENINO INDEPENDENT / & SOUTH COUNTY SUN / Art & Eilene Dweley / TENINO, WASH.
Rev.: Second Annual / Wooden Money / Show / Money Society / of The Tenino Wooden / Sept. 25, 1977

Note: The reverse legend of TWMS-9 is in error.



American Tax Token Society
Secretary's and Treasurer's Report

As of December 1, 1977

New Members:

243 Edward J. Rhodelack, 236 Williams Street, Ballaville, NJ 07109
244 Robert W. McNabb, 515 S. College Street, Springfield, IL 62704
245 Edward B. Tupper, 6241 34th Avenue NE, Seattle, WA 98115
246 Joy Dine, 625 Stuart Avenue, Mahanock, NY 10543

Members to Renew 1977 Dues:

168 Arthur Fauran, 2419 E. 16th Street, Springfield, IL 62703
177 W. J. Macomber, 8811 Frankford Avenue, Philadelphia, PA 19136

Donations:

L-1 George W. Magee, Jr. \$10.00

Current Membership Status:

Regular 101
Honorary ... 8 (2 deceased)
Life 7

Treasurer's Report:

Balance from October 1, 1977 \$ 1032.02

Income:

1977 Dues Renewals (2 members) \$ 12.00
New Members (4 members) 11.00
Donations 10.00

Total \$ 33.00

Expenditures:

ANA Dues \$ 15.00
Secretary's expenses(post, stat, misc). 30.00

Total \$ 45.00

Balance on hand as of December 1, 1977 \$ 1020.02

ATOS NEWSLETTER

Volume III
Number 2

Nov./Dec. 1978

Editorial Office
P. O. Box 614
Corvallis, Oregon
97330

SMT - 1

U.S. VENDER SLOT MACHINE TOKEN
White Metal 24 mm Plain Edge
(Encases a 16 mm copper Kewanee
Illinois provisional s.t.t.)

Obverse: PROPERTY OF / O.K. VENDER

Reverse: LOANED FOR AMUSEMENT ONLY



TYPES:

Type One

Field of encasement is Plain

Very Rare (R-8 or R-9)

Type Two

Field of encasement has lace design

Unique (R-10)



TYPE ONE



TYPE TWO

SMT - 1 VARIETIES

by R.H. Herberg

Since "Slot Machine Token # 1" was first reported in the "Addenda" section of Chits, Chiselers, & Funny Money by Pfefferkorn and Schimmel, I have found a distinctive and rare variety of this token. (See diagram above)

According to Amusement Token expert Steve Alpert, all 24 mm O.K. Vender tokens are scarce to begin with. Encasing Kewanee s.t.t. s, these tokens are very rare. It is interesting to note that Mr. Alpert has never seen an O.K. Vender Amusement Token with a lace field.

It is his opinion that a store owner, having a hoard of the slot machine tokens, inserted the Kewanee Sales Tax Tokens in order to make the small $\frac{1}{4}$ tokens easier to handle. It is also possible that they were made to serve as a method of identifying one merchant's sales tax tokens from others. Steve doubts very much that any of the SMT-1 tokens were ever made by the O.K. Vender Company. He feels quite sure that they were made by a second party.

I was able to acquire both types by contacting at least 2 dozen Amusement Token collectors, members of TAMS, who happened to have these tokens in their Amusement Token collections... not considering them to be Sales Tax Tokens. There is no doubt that there are more of these around, but for now, SMT-1 is a rare item, especially the lace-field type.

(R.H)

Attention:

This listing is a reprint of an old price list. Since it was an early (pre-1976) attempt to list all known types of Tenino wood sales tax tokens, it is a very important document. Some cosmetic changes have been made, but this list is essentially the same format as the original. DO NOT SEND FOR TOKENS LISTED!! Prices were for early in 1976. All have been sold. This listing is for informative purposes only. -Editor-

XX			
XX	Tom McMann, 1612 N. Delaware, Mason City, Iowa. 50401	List #1 2/76	XX
XX			
XX	The following is a listing of Tenino, WA sales tax tokens. This is		
XX	also a sales list. On the far right, there will be either "NA" (Not		
XX	Available), or the price of the tokens that I have for sale. All		
XX	prices are postpaid.		
XX			
XX	ISSUER	COLOR	REVERSE
XX	1. Campbell & Campbell	blue	blank
XX			
XX	2. Cash Market	green	blank
XX	3. Cash Market (Lg. Ptg.)	blue	blank
XX	4. Cash Market (Sm. Ptg.)	blue	blank
XX	5. Cash Market	red	blank
XX			
XX	6. Drug Shop	red	blank
XX	7. Drug Shop	purple	blank
XX			
XX	8. Empire Inn	?	?
XX			
XX	9. Jack Horner	blue	blank
XX	10. Jack Horner	red	blank
XX			
XX	11. Jiffy Lunch	green	blank
XX	12. Jiffy Lunch	blue	blank
XX	13. Jiffy Lunch (thin)	dark blue	blank
XX			
XX	14. L.A. McLain (19 mm.)	purple	blank
XX	15. L.A. McLain (21 mm.)	purple	blank
XX	16. L.A. McLain (Lg. Ptg.)	red	blank
XX	17. L.A. McLain (Sm. Ptg.)	red	blank
XX	18. L.A. McLain	green	blank
XX	19. L.A. McLain	blue	blank
XX	20. L.A. McLain	dark blue	blank
XX			
XX	21. Penny's Garage	blue	blank
XX	22. Penny's Garage	dark blue	blank
XX			
XX	23. Paramount	green	donkey facing right
XX	24. Paramount	green	donkey facing left
XX	25. Paramount	green	blank
XX	26. Paramount (Lg. Ptg.)	red	blank
XX	27. Paramount (Sm. Ptg.)	red	blank
XX			
XX	28. Thurston County Ind.	green	donkey facing right
XX	29. Thurston County Ind.	green	donkey facing right
XX	30. Thurston County Ind.	green	donkey facing left
XX	31. Thurston County Ind.	green	donkey facing left
XX	32. Thurston County Ind.	green	large donkey head
XX	33. Thurston County Ind.	green	large donkey head
XX	34. Thurston County Ind.	green	large donkey head
XX	35. Thurston County Ind.	green	large donkey head
XX	36. Thurston County Ind.	green	large donkey head
XX	37. Thurston County Ind.	green	large donkey head
XX	38. Thurston County Ind.	green	large donkey head
XX	39. Thurston County Ind.	green	large donkey head
XX	40. Thurston County Ind.	green	large donkey head
XX	41. Thurston County Ind.	green	large donkey head
XX	42. Thurston County Ind.	green	large donkey head
XX	43. Thurston County Ind.	green	large donkey head
XX	44. Thurston County Ind.	green	large donkey head
XX	45. Thurston County Ind.	green	large donkey head
XX	46. Thurston County Ind.	green	large donkey head
XX	47. Thurston County Ind.	green	large donkey head
XX	48. Thurston County Ind.	green	large donkey head
XX	49. Thurston County Ind.	green	large donkey head
XX	50. Thurston County Ind.	green	large donkey head
XX	51. Thurston County Ind.	green	large donkey head
XX	52. Thurston County Ind.	green	large donkey head
XX	53. Thurston County Ind.	green	large donkey head
XX	54. Thurston County Ind.	green	large donkey head
XX	55. Thurston County Ind.	green	large donkey head
XX	56. Thurston County Ind.	green	large donkey head
XX	57. Thurston County Ind.	green	large donkey head
XX	58. Thurston County Ind.	green	large donkey head
XX	59. Thurston County Ind.	green	large donkey head
XX	60. Thurston County Ind.	green	large donkey head
XX	61. Thurston County Ind.	green	large donkey head
XX	62. Thurston County Ind.	green	large donkey head
XX	63. Thurston County Ind.	green	large donkey head
XX	64. Thurston County Ind.	green	large donkey head
XX	65. Thurston County Ind.	green	large donkey head
XX	66. Thurston County Ind.	green	large donkey head
XX	67. Thurston County Ind.	green	large donkey head
XX	68. Thurston County Ind.	green	large donkey head
XX	69. Thurston County Ind.	green	large donkey head
XX	70. Thurston County Ind.	green	large donkey head
XX	71. Thurston County Ind.	green	large donkey head
XX	72. Thurston County Ind.	green	large donkey head
XX	73. Thurston County Ind.	green	large donkey head
XX	74. Thurston County Ind.	green	large donkey head
XX	75. Thurston County Ind.	green	large donkey head
XX	76. Thurston County Ind.	green	large donkey head
XX	77. Thurston County Ind.	green	large donkey head
XX	78. Thurston County Ind.	green	large donkey head
XX	79. Thurston County Ind.	green	large donkey head
XX	80. Thurston County Ind.	green	large donkey head
XX	81. Thurston County Ind.	green	large donkey head
XX	82. Thurston County Ind.	green	large donkey head
XX	83. Thurston County Ind.	green	large donkey head
XX	84. Thurston County Ind.	green	large donkey head
XX	85. Thurston County Ind.	green	large donkey head
XX	86. Thurston County Ind.	green	large donkey head
XX	87. Thurston County Ind.	green	large donkey head
XX	88. Thurston County Ind.	green	large donkey head
XX	89. Thurston County Ind.	green	large donkey head
XX	90. Thurston County Ind.	green	large donkey head
XX	91. Thurston County Ind.	green	large donkey head
XX	92. Thurston County Ind.	green	large donkey head
XX	93. Thurston County Ind.	green	large donkey head
XX	94. Thurston County Ind.	green	large donkey head
XX	95. Thurston County Ind.	green	large donkey head
XX	96. Thurston County Ind.	green	large donkey head
XX	97. Thurston County Ind.	green	large donkey head
XX	98. Thurston County Ind.	green	large donkey head
XX	99. Thurston County Ind.	green	large donkey head
XX	100. Thurston County Ind.	green	large donkey head
XX			
XX	101. E.E. Walker (Lg. Ptg.)	green	blank
XX	102. E.E. Walker (Sm. Ptg.)	green	blank
XX			
XX	103. White Front Garage	red	blank
XX			
XX	This list is more than likely incomplete, but I hope that it will do the		
XX	job until Mike & Jerry get their catalog out.		
XX	The following are some specials:		
XX	9 different, \$55.	5 different, \$26.	3 different, \$13.50
XX	All specials are pieces of my choice.		
XX			

COUNTERSTAMP RELEASED

The 1978 ATTS membership token, a souvenir Missouri counterstamp, has been released by ATTS with this issue.

The piece bears the following legend, rubberstamped in black ink on a large Missouri 1 Mill cardboard Sales Tax Token (MD-1415):

A.T.T.S. / * 1978 * / MEMBERSHIP / TOKEN

A.T.T.S.
★ 1978 ★
MEMBERSHIP
TOKEN

Only ATTS members who have paid their 1978 dues (\$3.00) will receive a specimen of the counterstamp with this issue. If you have not received a specimen, you may do so by forwarding \$3.00 annual dues to GEORGE VAN TRUMP, Jr., Box 25623 Lakewood, CO 80226. This will bring your dues up to date, and assure you that you will receive the next issue of ATTS Newsletter. By the way, 1978 dues will remain in effect for the duration of ATTS Newsletter Volume VIII... until August of 1979.

ADDITIONAL SPECIMENS of the counterstamp are available (to 1978/79 paid members only) for 50¢ each. Orders for additional specimens must be in to the Editorial Office by February 15, 1979. On that date, the rubberstamp will be defaced, thus assuring a limited edition.

The final "mintage" figures will be announced in the next issue.

I hope that the counterstamp becomes a welcome addition to your collection. If you have any comments/gripes/suggestions, please address them to the Editorial Office.

Work In Progress

W E R P !!!

I am making some progress on the listing of counterstamped sales tax tokens. However, I need to contact the owners of the following pieces before I can finish...

1. BELLO'S CAFE
2. MOORE'S IDEAL CAMP
3. MURKIN'S
4. FRED WORTH - BUDWEISER BEER
5. WHY WE PAY SALES TAX (type set)
6. DELMAR
7. CENTRAL MEAT MARKET (WA#82)

It is essential that I find the owners of these pieces. An illustrated guide will then be published in ATTS Newsletter. So, please, please, please: if you know the whereabouts of any of the seven preceding counterstamps, contact me as soon as possible.

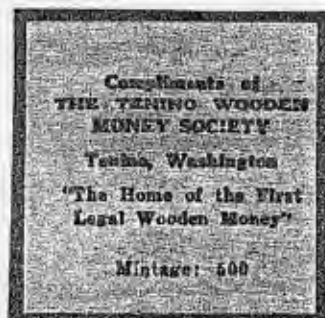
TIM DAVENPORT, P.O. Box 614 Corvallis, Oregon 97330



FROM THE CREDIT-WHERE-CREDIT-IS-DUE DEPARTMENT: Again, I wish to extend my thanks, on the behalf of the organization, to Bob Henderson of Corvallis, for doing the photos that are contained herein. Mr. Henderson has donated his time and skills to ATTS in charging us only the cost of film and developing for the photos.

FROM TWMs...

A token of interest to the collectors of such items is this commemorative piece from TWMs. It is printed on the same 37 mm stock as the TWMs sales tax tokens that were mentioned in the last issue of ATTS Newsletter. The obverse is exactly the same as TWMs-3 (shown to right), but unlike TWMs-3, both sides are printed in blue ink. The token states that the mintage was 500 pieces, so the piece is considered to be abundant.



Oregon's (Almost) Sales Tax

by Tim Davenport (ATTS-232)

I. PROLOG

The year was 1944. War was raging in Europe, and was going well for the Allies. War was the one and only concern of the populace, and the papers were filled with reports of gains and offensives against the Nazi army. V-E Day seemed to be just over the horizon. But Germany fought on, and summer turned to fall.

Two weeks before the November 7 election date, newspapers throughout Oregon began to realize that an important election had crept up on the people, under the diversion of the war. It was a Presidential election year, with President Franklin Roosevelt seeking a unprecedented fourth term of office, as he ran against Thomas Dewey. It was also the year that a man by the name of Wayne Morse ran for U.S. Senate for the first time. Finally, it was the year that Oregon voted for the fourth time on a retail sales tax... and another controversial proposal that overshadowed all others in its significance: The "Little Townsend" Plan.

II. HISTORY OF PREVIOUS TRIES TO INITIATE SALES TAX

Oregon has a history (and a reputation) of being a very progressive state. In the three previous attempts to initiate a sales tax in Oregon, the voters had made their opinion of the tax well known.

In 1933, a 2% levy for property tax relief was voted down, 45,603 (for) v. 167,512 (opposed).

In 1934, pro-tax forces tried again. The 3% tax was to go for school relief. The vote was almost as decisive as the vote in 1933: 64,677 (for) v. 156,182 (opposed).

In January of 1936, a new bid for a sales tax for old age pensions and property tax relief met a similar fate, 32,106 (for) v. 187,319 (opposed).

But the powerful conservative minority tried again, and the legislatively-approved tax referendum was readied for the November ballot in 1944.

III. THE RETAIL SALES TAX PROPOSAL OF 1944

By law, the people of Oregon must vote on any proposal involving new or increased state taxes in a general election. So after the sales tax measure was approved by the legislature, it went to the voters.

The referendum itself provided for a 3% levy on all retail sales of "tangible personal property" (food was to be excluded). The measure was a duplicate of California's successful sales tax. The Oregon proposal was expected to generate from 60 to 90 million dollars in revenue.

During the course of the 1944 legislative session, other bills were passed, providing for the following disbursement of revenue, should the sales tax be approved:

20% (\$12 to \$18 Million) for OLD AGE ASSISTANCE

This amount was to be disbursed in the following manner:

60% State Disbursement

40% Local Disbursement (which was to lower local property taxes).

60% (\$36 to \$54 Million) to STATE PROPERTY TAX RELIEF FUND

20% (\$12 to \$18 Million) for DISTRIBUTION TO SCHOOLS (On an attendance basis)

The effect of passage on the state income tax was also to be monumental:

100% reduction (no tax) on net taxable income of less than \$4,000. per year.

57% reduction in tax on net taxable income of \$4,001. to \$10,000. per year.

42.86% reduction in tax on net taxable income of \$10,001. to \$20,000. per year.

28.57% reduction in tax on net taxable income exceeding \$20,000. annually.

In short, 90% of Oregon's state income taxpayers would be freed of the tax entirely.

In whole, a very impressive package. But a large majority found the idea of a sales tax in Oregon to be revolting. The results of the voting was no real surprise: 96,697 (for) v. 269,276 (opposed), well over a 5:2 margin.

And so, the idea of an Oregon retail sales tax was shelved again, for three more years.

(CONTINUED ON PAGE FIVE)

IV. "LITTLE TOWNSEND"
(Oregon's "Almost" Sales Tax)

The most controversial measure on the ballot in 1944 was the "Little Townsend" Plan. This bill's purpose was to provide a monthly pension of \$60.00 per month to all retired Oregonians over age 65. The bill also provided that there NEVER BE A SALES TAX IN OREGON!!!

Yes, the Oregonian dream: that there never be a sales tax!!! On the surface, the bill looked like a Godsend.

Actually, there was a catch. Quite a catch: revenue was to be raised by a "gross income levy" of not less than 3%, or more than 5%. This tax would apply to wages, as well as to all income from business transactions (wholesale, retail, or otherwise), insurance payments, and dividends. Thus, the tax would be another deduction for workers, and the equivalent of a sales tax for merchants and consumers.

This measure was very conservatively estimated to raise \$60 million per year, on a levy of 3%. Revenue could have easily been as high as \$100 million, in my estimation.

As would be expected, the objections soon rang out:

1. The pension of \$60. per month would be paid out equally to all qualified residents, regardless of financial need.
2. The pensioner would have to totally refrain from business transactions in order to qualify. Thus, the pensioner would be forced to live on the \$2.00 per day provided by the state.
3. On some items, consumers would wind up paying the tax five times. For example, we will figure the tax on some Oregon-grown strawberries. The grower passes a 3% sales tax on to the packer. The packer then passes the previous tax, plus another 3% on to the broker. The broker would then sell the berries to a wholesaler, tacking on the previous 6% in tax, along with another 3%. The wholesaler would add the 9% + 3 more % to the price as he sold the berries to a retailer. Guess who would pay 12+3% in sales tax???
4. Another objection to the Townsend plan was that it would lower the state's corporate income tax, shifting the burden over to the middle class.

But the backers of the measure were sure to have the bill read NEVER BE A SALES TAX. A very clever move that almost paid off. The measure wound up being defeated by a razor-thin margin (as Oregon tax proposals go)... 180,691 (for) v. 219,981 (opposed).

V. EPILOG

And so, the citizens of Oregon defeated the sales tax again, and also the sales-tax-in-disguise. It was only 3 more years before the pro-sales tax forces had another referendum on the ballot, which would again fall to defeat.

The final try for a sales tax came in 1969. The measure was ransacked by almost 8 to 1.

"DEPRESSION SCRIP..."

by Tony Sawyer

NOTE: The following article is excerpted from an article that appeared in Numismatic News, January 14, 1978 edition. All rights reserved.

"...One of the first cities in the United States to issue scrip was Tenino, Washington. When the one bank there locked its doors, the Chamber of Commerce began issuing scrip to the bank's depositors in exchange for their rights in the liquidating dividends of the bank. In the beginning, the scrip was issued in denominations of 25¢, \$1, \$5, and \$10.

"Later on, the publisher of the local newspaper convinced the Chamber that scrip printed on wood would be better. Shortly thereafter, in February of 1932, area residents found themselves receiving certificates printed on wood. The dimensions of the wood scrip were 5.5 by 3.25 inches. This method of issuing scrip proved to be more profitable than issuing scrip on paper.

"Other communities heard of the Tenino innovation, and began using wood and other materials..."

(T.S.)

EDITOR'S COMMENT: One of the rarely emphasized aspects of Tenino's production of wooden money was its profitability. Due to the novelty of the wooden money, only a fraction was ever redeemed. For more information on Tenino wooden scrip, I suggest you read a comprehensive article by Dudley McClure that appeared in the July 29 issue of Numismatic News.

AMERICAN TAX-TOKEN SOCIETY MEMBERSHIP STATUS (As of December First, 1978)

MEMBERS PAID THROUGH 1977 (43)

212 Padham	117 Gaetano	21 Leonard	164 Schmidt
190 Brunel	163 Hartzog	194 Lewis, S.	245 Tupper
153 Burgin	229 Heald	242 Lewis, T.	124 Wagner
204 Burdinski	16 Heiken	210 Lusch	216 Walker
231 Clapper	46 Henry	170 Montgomery	220 White, A.
104 Drell	133 Herberg	239 Morzello	222 White, P.
15 Farber	9 Hubbard	13 Moyer	174 Wickham
108 Faucon	227 Imbriglio	97 Parfet	233 Williams
120 Feisel	38 Johnson, R.	160 Pipher	206 Winfield
12 Finch	237 Klein	235 Rheinschmidt	59 Wright
26 Fuld	152 Kuntze	35 Schmid	

MEMBERS PAID THROUGH 1978 (44)

188 Albright	10 Freeman	215 Klabele	53 Shafer
52 Ashworth	209 Gates	241 Lyon	116 Spencer
57 Biedsoe	166 Gudus	177 Maconber	251 Stout
183 Casachewel	225 Humphill	20 Mason	147 Studebaker
232 Davenport	198 Hogan	227 Miskovic	249 Sutor
234 DeGood	48 Hymer	223 MO Numis. Soc.	43 Swallow
207 DiGiacomo	248 Johansen	78 Mullins	41 Tabor
246 Dime, J.	250 Johnson, K.	244 McNabb	236 Trigg
247 Dime, N.	136 Kappen	200 Pereira	28 Whinery
85 Erickson	193 Maltzman	155 Pritchett	240 White, R.
5 Erksen	83 Kettenbrink	243 Rohlack	78 Barni

MEMBERS PAID THROUGH 1979 (20)

201 Archer	238 Cochrane	51 Hallenbeck	103 Lane
255 Ascher	253 Cole	252 Hatfield	187 Lang
156 Ashton	176 Connor	157 Horney	128 McNamee
94 Barnes	143 Cook	49 Johnson, B.	169 Van Trump
228 Bidwell	158 Ebert	155 Kleckner	254 Odesser

HONORARY MEMBERS (6)

H-6 Bates, G.
H-8 Carter
H-2 DiBella

H-5 Lipsky
H-1 Mses
H-7 Schimmel

LIFE MEMBERS (6)

L-218 Alfano
L-40 Allen
L-92 Erber

L-167 Holtei
L-150 Hopper
L-2 Pfefferkorn

If any member's records shows something different than the above, please contact your ATTS Secretary, P.O. Box 26523, Lakewood, CO 80226.

A LETTER TO THE EDITOR

Dear ATTS,

Received the Sept./Oct. 1978 issue today, and have a comment or two:

In reference to the Chicago Philatelic Society MO cardboard tokens: It may be rare in Oregon, and other parts of the country, but in Chicago area it is not. I have one or two, and have seen at least 5 others, and do not consider it to be rare or valuable.

For a variety of reasons, I have the Jerry Bates collection/hoard of sales tax and food stamp tokens, and plan to dispose of the accumulation over the next few months. Persons interested in particular areas should contact me. However, an immediate reply is not possible, and an SASE would be appreciated...

RICH HARTZOG
P.O. BOX 4143
ROCKFORD, IL 61110

DON'T FORGET TO PAY YOUR 1978 ATTS DUES, IF YOU ARE ONE OF THE 43 PEOPLE WHO HAVE NOT DONE SO YET. DUES ARE GOOD UNTIL AUGUST OF 1979.

\$3.CO.to: GEORGE VAN TRUMP P.O. Box 26523 Lakewood, CO 80226.

TREASURER'S REPORT

DONATIONS TO ATTS:

\$ 4.00 158 E.D. Ebert
 2.00 48 Herbert Hymer
 2.00 155 Don Kleckner
 2.00 215 Phil Klabeel
 2.00 254 Ben Odesser
 1.00 51 Ken Hallenbeck



T H A N K Y O U
 D O N O R S !

Balance from April 1, 1978..... \$ 985.60

Income:

Dues Renewals - 1978..... \$ 72.00
 1979..... 21.00
 Donations..... 12.00
 Interest..... 10.04
 TOTAL \$121.04



Expenditures:

Newsletter..... \$120.00
 1979 AMA Dues..... 15.00
 Librarian's Expenses..... 15.00
 Secretary's Expenses..... 7.00
 TOTAL \$157.00

Balance on hand, as of December 1, 1978: checking..... \$339.60
 savings..... 610.04

GRAND TOTAL 8949.64

1978 OFFICERS

The acting officers for ATTS for the remainder of 1978 are:

PRESIDENT: Jerry Schimmel, P.O. Box 40888, San Francisco, California 94140.
SECRETARY & TREASURER: George Van Trump, Jr., P.O. Box 26523, Lakewood, Colorado 80226.
BOARD MEMBER: Russell Mayer, RR 2, Box 17h, Hamburg, Iowa 51640.
BOARD MEMBER: Robert Spencer, 4430 Gladiola, Golden, Colorado 80401.
LIBRARIAN: Olyn Farber, 1618 Fifteenth Street, Lake Charles, Louisiana 70601.
BULLETIN EDITOR: Tim Davenport, P.O. Box 61h, Corvallis, Oregon 97330.

NEW MEMBERS:

253 Leo Cole, Jr. 2100 Wolfe Lane Fort Smith, AR 72901.
 254 Ben Odesser 6332 N. Richmond Street Chicago, IL 60659.
 255 Gary Ascher 140 W. Pearl, No. 304 Owatonna, MN 55060.

CHANGE OF ADDRESS:

201 Jerome Archer 910 S. 39th Street Lincoln, NE 68510.
 51 Kenneth Hallenbeck P.O. Box 15 Colorado Springs, CO 80901.
 248 S.L. Johansen P.O. Box 552 Clackamas, OR 97015.
 83 E.C. Kattenbrink, Jr. 3605 Sinclair Ave. Midland, TX 79703.
 224 Edward Miskovic 259 N. Liberty St. Elgin, IL 60120.

MEMBER LOST:

206 Arnold Winfield (If anyone knows his current address, please contact the Secretary).



QUESTION OF THE DAY:

Why did Washington state bother to issue two colors (yellow and blue) of "tax token scrip"??? Wouldn't one series have been easier than two???

ATTS MEMBERSHIP APPLICATION

I wish to ☐ renew my ATTS membership for 1978.

☐ re-instate my ATTS membership.

☐ join ATTS as a new member.

TYPE OF MEMBERSHIP:

☐ Regular \$ 3.00 per year.

☐ Student (Under 18 years old) ... \$ 1.50 per year.

☐ Associate (Additional members of
Regular member's family) . \$ 1.50 per year.

☐ Life (Member excused from all
further ATTS dues)..... \$60.00

☐ Here is a special donation. Amount: _____

Name: _____ ATTS No. (if applicable): _____

Address: _____

City: _____ State: _____ Zip: _____

☐ This is a change of address.

☐ Please do not print my address in ATTS Newsletter.

COLLECTING INTERESTS:

Please make checks payable in U.S. funds to: The American Tax Token Society.

Mail this completed form, along with your dues to:

George Van Trump, Jr. - ATTS Treasurer

P.O. Box 26523 Lakewood, CO 80226